

**AMENDMENTS IN THE CLAIMS:**

Please cancel claims 1-13 without prejudice or disclaimer of the material contained therein. Please add new claims 14-26. Therefore, claims 14-26 are currently pending.

Claim 14 (New): A laser processing method comprising the step of irradiating an object to be processed comprising a substrate and a laminate part disposed on a front face of the substrate with laser light while positioning a light-converging point at least within the substrate, so as to form a modified region due to multiphon absorption at least within the substrate, and causing the modified region to form a starting point region for cutting along a line along which the object should be cut in the object inside by a predetermined distance from a laser light incident face of the object.

Claim 15 (New): A laser processing method comprising the step of irradiating an object to be processed comprising a substrate and a laminate part disposed on a front face of the substrate with laser light while positioning a light-converging point at least within the substrate under a condition with a peak power density of at least  $1 \times 10^8$  (W/cm<sup>2</sup>) at the light-converging point and a pulse width of 1  $\mu$ s or less, so as to form a modified region including a crack region at least within the substrate, and causing the modified region to form a starting point region for cutting along a line along which the object should be cut in the object inside by a predetermined distance from a laser light incident face of the object.

Claim 16 (New): A laser processing method comprising the step of irradiating an object to be processed comprising a substrate and a laminate part disposed on a front face of the

substrate with laser light while positioning a light-converging point at least within the substrate under a condition with a peak power density of at least  $1 \times 10^8$  (W/cm<sup>2</sup>) at the light-converging point and a pulse width of 1  $\mu$ s or less, so as to form a modified region including a molten processed region at least within the substrate, and causing the modified region to form a starting point region for cutting along a line along which the object should be cut in the object inside by a predetermined distance from a laser light incident face of the object.

Claim 17 (New): A laser processing method comprising the step of irradiating an object to be processed comprising a substrate and a laminate part disposed on a front face of the substrate with laser light while positioning a light-converging point at least within the substrate under a condition with a peak power density of at least  $1 \times 10^8$  (W/cm<sup>2</sup>) at the light-converging point and a pulse width of 1 ns or less, so as to form a modified region including a refractive index change region which is a region with a changed refractive index at least within the substrate, and causing the modified region to form a starting point region for cutting along a line along which the object should be cut in the object inside by a predetermined distance from a laser light incident face of the object.

Claim 18 (New): A laser processing method comprising the step of irradiating an object to be processed comprising a substrate and a laminate part disposed on a front face of the substrate with laser light while positioning a light-converging point at least within the substrate, so as to form a modified region at least within the substrate, and causing the modified region to

form a starting point region for cutting along a line along which the object should be cut in the object inside by a predetermined distance from a laser light incident face of the object.

Claim 19 (New): A laser processing method comprising the step of irradiating an object to be processed comprising a substrate and a laminate part disposed on a front face of the substrate with laser light while positioning a light-converging point within the substrate, irradiating the object with laser light while positioning a light-converging point within the laminate part, so as to form respective modified regions to form a starting point region for cutting along a line along which the object should be cut in the object inside by a predetermined distance from a laser light incident face of the object.

Claim 20 (New): A laser processing method comprising the step of irradiating an object to be processed comprising a substrate and a laminate part disposed on a front face of the substrate with laser light while positioning a light-converging point at least within the substrate, so as to form a modified region along a line along which the object should be cut at least within the substrate, thereby cutting the object.

Claim 21 (New): A laser processing method according to one of claims 18-20, wherein the modified region includes at least one of a crack region which is a region where a crack is generated within the substrate, a molten processed region which is a region subjected to melting within the substrate, and a refractive index change region which is a region with a changed refractive index within the substrate.

Claim 22 (New): A laser processing method according to one of claims 14-20, wherein the laser light irradiating the substrate while positioning the light-converging point therewithin irradiates the substrate from the rear face thereof.

Claim 23 (New): A laser processing method comprising the steps of:

irradiating a substrate with laser light while positioning a light-converging point within the substrate, so as to form a modified region due to multiphoton absorption within the substrate, and causing the modified region to form a starting point region for cutting along a line along which the object should be cut in the object inside by a predetermined distance from a laser light incident face of the substrate; and

providing a front face of the substrate with a laminate part after the step of forming the starting point region for cutting.

Claim 24 (New): A laser processing method comprising the step of irradiating an object to be processed comprising a substrate which is made of a semiconductor material and a laminate part disposed on a front face of the substrate with laser light while positioning a light-converging point at least with the substrate under a condition with a peak power density of at least  $1 \times 10^8$  (W/cm<sup>2</sup>) at the light-converging point and a pulse width of 1  $\mu$ s or less, so as to form a modified region at least within the substrate, and causing the modified region to form a starting point region for cutting along a line along which the object should be cut in the object inside by a predetermined distance from a laser light incident face of the object.

Claim 25 (New): A laser processing method comprising the step of irradiating an object to be processed comprising a substrate which is made of a piezoelectric material and a laminate part disposed on a front face of the substrate with laser light while positioning a light-converging point at least within the substrate under a condition with a peak power density of at least  $1 \times 10^8$  (W/cm<sup>2</sup>) at the light-converging point and a pulse width of 1  $\mu$ s or less, so as to form a modified region at least within the substrate, and causing the modified region to form a starting point region for cutting along a line along which the object should be cut in the object inside by a predetermined distance from a laser light incident face of the object.

Claim 26 (New): A laser processing method comprising the step of irradiating an object to be processed comprising a substrate which is made of a semiconductor material and a laminate part disposed on a front face of the substrate with laser light while positioning a light-converging point at least within the substrate, so as to form a molten processed region at least within the substrate, and causing the molten processed region to form a starting point region for cutting along a line along which the object should be cut in the object inside by a predetermined distance from a laser light incident face of the object.